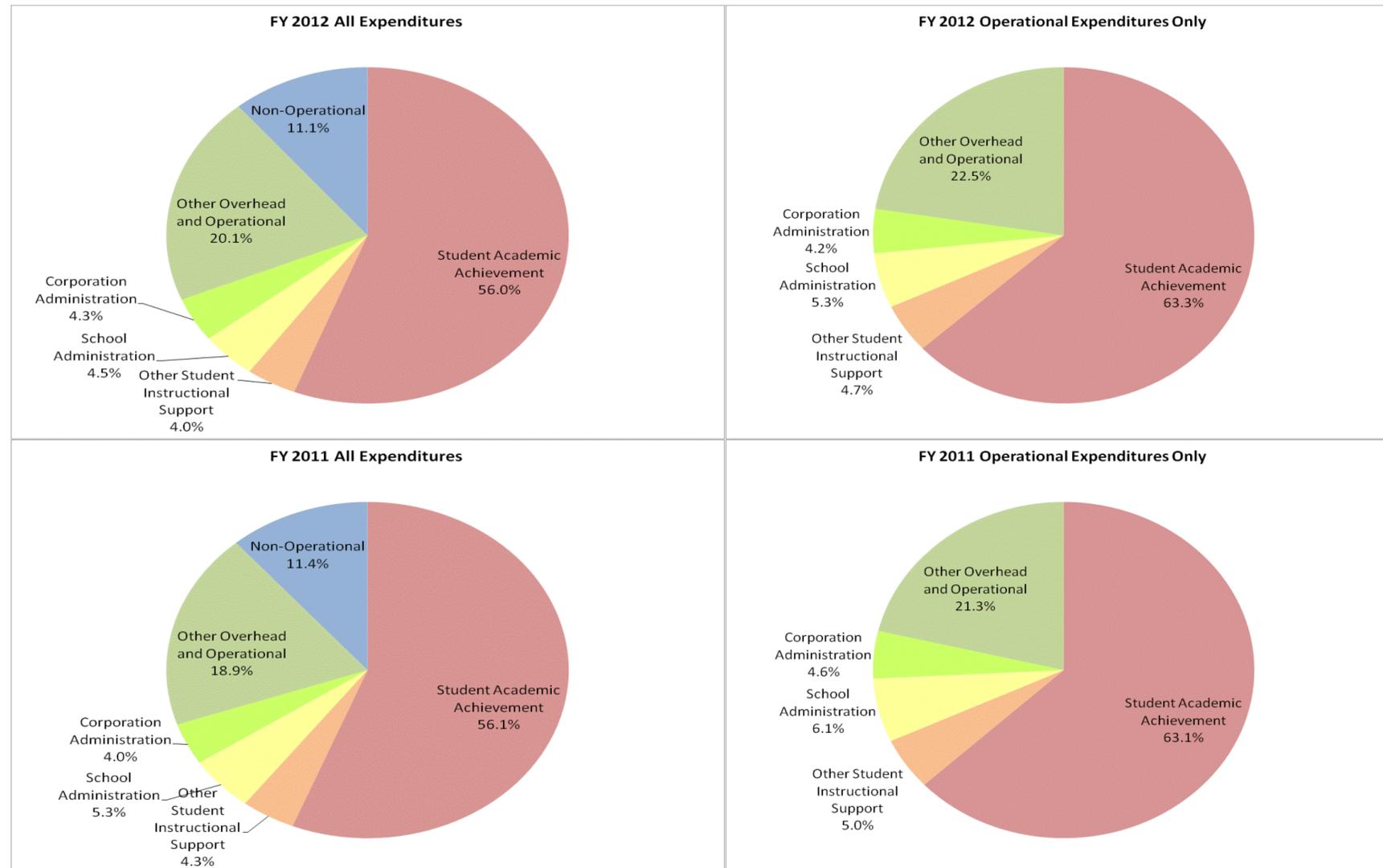


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
East Allen County Schools (255)

East Allen County Schools (255)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$54,281,893 | 55.9% | \$51,548,014 | 54.1% | \$50,977,707 | 56.1% | \$51,667,286 | 56.0% |
| Student Instructional Support | \$8,765,595 | 9.0% | \$8,891,610 | 9.3% | \$8,769,640 | 9.7% | \$7,879,478 | 8.5% |
| Overhead and Operational | \$20,595,308 | 21.2% | \$21,731,890 | 22.8% | \$20,812,701 | 22.9% | \$22,535,758 | 24.4% |
| Nonoperational | \$13,382,356 | 13.8% | \$13,139,337 | 13.8% | \$10,315,195 | 11.4% | \$10,243,590 | 11.1% |
| Grand Total | \$97,025,153 | | \$95,310,851 | | \$90,875,243 | | \$92,326,112 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|--|---------|---------|---------|---------|
| | 65.0% | 63.4% | 65.7% | 64.5% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
East Allen County Schools (255)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|-------------------------------------|--|--------------|--------------|--------------|--------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$0 | \$218,119 | \$232,449 | | | 7% |
| | 11050 Regular Programs; Full Day Kindergarten | \$253,599 | \$592,520 | \$912,981 | \$926,185 | 265% | 56% | 1% |
| | 11100 Regular Programs; Elementary | \$13,500,519 | \$17,659,445 | \$16,782,458 | \$16,345,704 | 21% | -7% | -3% |
| | 11200 Regular Programs; Middle/Junior High | \$3,274,030 | \$4,802,508 | \$6,640,711 | \$6,337,762 | 94% | 32% | -5% |
| | 11300 Regular Programs; High School | \$11,157,308 | \$14,455,905 | \$12,039,985 | \$11,311,825 | 1% | -22% | -6% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$368,856 | \$1,250,434 | \$1,181,503 | | 220% | -6% |
| | 11410 Vocational Education; Agriculture A | \$297,394 | \$209,117 | \$94,699 | \$123,467 | -58% | -41% | 30% |
| | 11440 Vocational Education; Health Occupations | \$0 | \$41,641 | \$14,836 | \$0 | | -100% | -100% |
| | 11450 Vocational Education; Consumer and Homemaking | \$1,206 | \$268,984 | \$185,111 | \$84,651 | > 500% | -69% | -54% |
| | 11460 Vocational Education; Occupational Home Economics | \$0 | \$62,611 | \$92,054 | \$18,392 | | -71% | -80% |
| | 11470 Vocational Education; Business Education | \$0 | \$318,278 | \$176,282 | \$164,550 | | -48% | -7% |
| | 11480 Vocational Education; Industrial Education A | \$0 | \$75,276 | \$106,262 | \$91,201 | | 21% | -14% |
| | 11510 Vocational Education; Cooperative Education | \$211,653 | \$279,065 | \$506,108 | \$540,528 | 155% | 94% | 7% |
| | 11590 Other Vocational Education Programs | \$0 | \$60,497 | \$5,542 | \$5,355 | | -91% | -3% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$0 | \$0 | \$346,350 | | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$27,560 | \$104,956 | \$15,430 | \$89,212 | 224% | -15% | 478% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$14,383 | \$21,883 | \$16,399 | \$18,063 | 26% | -17% | 10% |
| | 12230 Mental Disabilities; Severe Mental Disabilities | \$1,397,156 | \$2,076,047 | \$1,977,195 | \$2,365,339 | 69% | 14% | 20% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$110,204 | \$196,046 | \$143,903 | \$138,278 | 25% | -29% | -4% |
| | 12320 Physical Impairment; Multiple Disabilities | \$0 | \$154,472 | \$122,685 | \$140,714 | | -9% | 15% |
| | 12330 Physical Impairment; Visual Impairment | \$85,839 | \$118,549 | \$40,255 | \$26,133 | -70% | -78% | -35% |
| | 12340 Physical Impairment; Hearing Impairment | \$101,040 | \$107,942 | \$33,853 | \$1,916 | -98% | -98% | -94% |
| | 12350 Physical Impairment; Homebound | \$39,260 | \$64,281 | \$69,692 | \$73,317 | 87% | 14% | 5% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$172,403 | \$113,142 | \$107,283 | \$155,817 | -10% | 38% | 45% |
| | 12510 Culturally Different; Communication Disorders | \$356,281 | \$521,191 | \$546,031 | \$436,252 | 22% | -16% | -20% |
| | 12520 Culturally Different; Compensatory | \$0 | \$5,683 | \$0 | \$0 | | -100% | |
| | 12610 Learning Disability | \$1,427,710 | \$1,837,087 | \$1,531,570 | \$1,760,738 | 23% | -4% | 15% |
| | 12710 Equal Opportunity At Risk | \$430,705 | \$723,429 | \$654,357 | \$461,699 | 7% | -36% | -29% |
| | 12810 Special Education Preschool | \$320,195 | \$492,992 | \$476,582 | \$528,647 | 65% | 7% | 11% |
| | 12900 Other Special Programs | \$564,891 | \$795,206 | \$1,519,535 | \$1,057,243 | 87% | 33% | -30% |
| | 13300 Adult/Continuing Education Programs; Occupational Programs | \$0 | \$3,257 | \$0 | \$0 | | -100% | |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$0 | \$0 | \$1,750 | \$0 | | | -100% |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$15,513 | \$20,418 | \$20,574 | \$10,023 | -35% | -51% | -51% |
| | 14100 Summer School Programs; Elementary | \$71,760 | \$146,519 | \$5,168 | \$56,018 | -22% | -62% | > 500% |
| | 14300 Summer School Programs; High School | \$224,607 | \$220,602 | \$108,066 | \$129,198 | -42% | -41% | 20% |
| | 16100 Remediation Testing | \$230,244 | \$176,607 | \$167,681 | \$64,219 | -72% | -64% | -62% |
| | 16200 Preventive Remediation | \$71,713 | \$105,155 | \$8,287 | \$227 | -100% | -100% | -97% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$195,075 | \$260,725 | \$0 | | -100% | -100% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip | \$136,286 | \$202,951 | \$228,350 | \$221,221 | 62% | 9% | -3% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr | \$0 | \$0 | \$178,413 | \$144,535 | | | -19% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$0 | \$0 | \$24,068 | \$22,417 | | | -7% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$235,464 | \$67,996 | \$47,921 | \$50,250 | -79% | -26% | 5% |
| | 22110 Improvement of Instruction; Service Area Direction | \$186,596 | \$579,376 | \$139,451 | \$268,178 | 44% | -54% | 92% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$646,706 | \$346,105 | \$1,186,221 | \$1,551,924 | 140% | 348% | 31% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$139,109 | \$38,179 | \$16,456 | | -88% | -57% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$27,510 | \$124,396 | \$57,858 | \$0 | -100% | -100% | -100% |
| | 22210 Library/Media Services; Service Area Direction | \$10,541 | \$7,674 | \$30 | \$714 | -93% | -91% | > 500% |
| | 22220 Library/Media Services; School Library | \$464,890 | \$821,584 | \$682,590 | \$581,997 | 25% | -29% | -15% |
| | 22230 Library/Media Services; Audiovisual | \$41,625 | \$59,618 | \$46,401 | \$22,136 | -47% | -63% | -52% |
| | 22240 Library/Media Services; Educational Television | \$67 | \$8,485 | \$8,675 | \$4,520 | > 500% | -47% | -48% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$8,763 | \$33,584 | \$20,819 | \$21,139 | 141% | -37% | 2% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$0 | \$87,645 | | | |
| | 22360 Instruction, Related Technology; Network Support | \$26,989 | \$0 | \$0 | \$0 | -100% | | |
| | 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$447,863 | \$1,179,047 | \$1,756,260 | | 292% | 49% |
| | 22400 Academic Student Assessment | \$0 | \$33,446 | \$0 | \$70,517 | | 111% | |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$415,606 | \$248,211 | \$130,596 | | -69% | -47% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
East Allen County Schools (255)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|---|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$1,112,820 | \$864,979 | \$38,870 | \$1,283,806 | 15% | 48% | > 500% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$0 | \$0 | \$210,000 | | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$2,255,070 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$39,510,500 | \$51,548,014 | \$50,977,707 | \$51,667,286 | 31% | 0% | 1% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$424,024 | \$658,188 | \$461,687 | \$381,320 | -10% | -42% | -17% |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$0 | \$0 | \$1,837 | \$1,378 | | | -25% |
| | 21220 Guidance Services; Counseling Services | \$995,840 | \$1,791,586 | \$1,998,538 | \$1,927,922 | 94% | 8% | -4% |
| | 21340 Health Services; Nurse Services | \$407,780 | \$615,384 | \$692,494 | \$618,948 | 52% | 1% | -11% |
| | 21420 Psychological Testing | \$236,019 | \$322,230 | \$217,080 | \$205,375 | -13% | -36% | -5% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$196,083 | \$308,844 | \$256,952 | \$254,970 | 30% | -17% | -1% |
| | 21810 Special Education Administration; Service Area Direction | \$157,162 | \$181,595 | \$211,950 | \$220,342 | 40% | 21% | 4% |
| | 21890 Special Education Administration; Other Special Education Administration | \$0 | \$99,273 | \$101,673 | \$102,083 | | 3% | 0% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$0 | \$15,123 | | | |
| | 24100 Office of The Principal | \$3,762,576 | \$4,914,150 | \$4,656,751 | \$3,969,860 | 6% | -19% | -15% |
| | 24900 Other Support Services, School Administration | \$0 | \$360 | \$170,677 | \$182,158 | | > 500% | 7% |
| Student Instructional Support Total | | \$6,179,485 | \$8,891,610 | \$8,769,640 | \$7,879,478 | 28% | -11% | -10% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$38,104 | \$65,122 | \$74,774 | \$105,029 | 176% | 61% | 40% |
| | 23150 Board of Education; Legal Services | \$13,943 | \$8,957 | \$188,000 | \$127,673 | > 500% | > 500% | -32% |
| | 23160 Board of Education; Promotion Expenses | \$6,577 | \$9,045 | \$8,846 | \$10,130 | 54% | 12% | 15% |
| | 23190 Board of Education; Other Governing Body Services | \$75,320 | \$15,663 | \$63,670 | \$39,791 | -47% | 154% | -38% |
| | 23210 Executive Administration; Office of The Superintendent | \$592,177 | \$342,268 | \$344,402 | \$344,856 | -42% | 1% | 0% |
| | 23220 Executive Administration; Community Relations | \$0 | \$119,475 | \$108,930 | \$114,195 | | -4% | 5% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$284,166 | \$383,421 | \$221,991 | \$235,936 | -17% | -38% | 6% |
| | 23290 Executive Administration; Other Executive Administration Services | \$0 | \$0 | \$25,523 | \$256 | | | -99% |
| | 25110 Fiscal Services; Office of The Business Manager | \$128,141 | \$171,737 | \$213,671 | \$219,234 | 71% | 28% | 3% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$3,439 | \$0 | \$314 | | -91% | |
| | 25160 Fiscal Services; Financial Accounting | \$0 | \$69,749 | \$68,161 | \$75,997 | | 9% | 11% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$1,951 | \$51,053 | \$202,210 | \$34,258 | > 500% | -33% | -83% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$180 | \$8,023 | | | > 500% |
| | 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction | \$51,030 | \$0 | \$0 | \$0 | -100% | | |
| | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$70,802 | \$108,435 | \$121,500 | \$111,695 | 58% | 3% | -8% |
| | 25300 Printing, Publishing, and Duplicating Services | \$95,223 | \$83,642 | \$85,411 | \$34,407 | -64% | -59% | -60% |
| | 25400 Planning, Research, Development and Evaluation | \$278,485 | \$239,517 | \$102,882 | \$50,887 | -82% | -79% | -51% |
| | 25600 Public Information Services | \$19,719 | \$71,439 | \$82,525 | \$87,988 | 346% | 23% | 7% |
| | 25710 Personnel Services; Supervision of Personnel Services | \$60,302 | \$0 | \$0 | \$0 | -100% | | |
| | 25750 Personnel Services; Health Services | \$2,073 | \$3,442 | \$4,374 | \$256 | -88% | -93% | -94% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administr | \$0 | \$6,673 | \$6,456 | \$89,860 | | > 500% | > 500% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$992,004 | \$1,679,129 | \$2,205,082 | | 122% | 31% |
| | 25870 Administrative Technology Services; Professional Development Costs For Administra | \$0 | \$0 | \$6,678 | \$15,774 | | | 136% |
| | 25890 Other Technology Services | \$77,179 | \$9,729 | \$40,645 | \$41,142 | -47% | 323% | 1% |
| | 25920 Ditch Assessments | \$212 | \$187 | \$82 | \$358 | 69% | 91% | 335% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$36,065 | \$50,845 | \$50,065 | \$50,794 | 41% | 0% | 1% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$5,283,671 | \$6,685,289 | \$6,106,165 | \$5,712,122 | 8% | -15% | -6% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$8,595 | \$0 | \$0 | \$0 | -100% | | |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$1,607,865 | \$1,183,234 | \$517,270 | \$451,236 | -72% | -62% | -13% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,398 | \$0 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$319,705 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$6,460 | \$1,512 | \$2,474 | \$8,003 | 24% | 429% | 224% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$51,230 | \$63,570 | \$114,076 | \$121,121 | 136% | 91% | 6% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$388,067 | \$313,700 | \$274,135 | \$313,654 | -19% | 0% | 14% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl | \$528 | \$0 | \$0 | \$0 | -100% | | |
| | 27010 Student Transportation; Service Area Direction | \$228,528 | \$353,673 | \$381,210 | \$395,539 | 73% | 12% | 4% |
| | 27100 Student Transportation; Vehicle Operation | \$1,825,150 | \$3,246,309 | \$3,501,989 | \$4,069,645 | 123% | 25% | 16% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$1,104,929 | \$1,295,679 | \$1,496,997 | \$1,891,212 | 71% | 46% | 26% |
| | 27400 Student Transportation; Purchase of School Buses | \$887,892 | \$1,113,611 | \$326,052 | \$739,816 | -17% | -34% | 127% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
East Allen County Schools (255)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| | 27500 Student Transportation; Insurance on Buses | \$124,724 | \$106,402 | \$109,240 | \$122,521 | -2% | 15% | 12% |
| | 27700 Student Transportation; Contracted Transportation Services | \$34,374 | \$28,623 | \$33,095 | \$7,303 | -79% | -74% | -78% |
| | 27900 Student Transportation; Other Student Transportation Services | \$28,874 | \$564 | \$595 | \$1,248 | -96% | 121% | 110% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$1,453,751 | \$2,496,499 | \$2,230,515 | \$2,084,814 | 43% | -16% | -7% |
| | 31400 Food Services Operations; Food Purchases | \$0 | \$2,037,383 | \$2,018,784 | \$2,613,589 | | 28% | 29% |
| | 31900 Other Food Services | \$1,163,823 | \$0 | \$0 | \$0 | -100% | | |
| Overhead and Operational Total | | \$16,351,031 | \$21,731,890 | \$20,812,701 | \$22,535,758 | 38% | 4% | 8% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$272,706 | \$378,018 | \$353,135 | \$213,854 | -22% | -43% | -39% |
| | 33300 Civic Services | \$0 | \$750 | \$0 | \$0 | | -100% | |
| | 33400 Athletic Coaches | \$711,319 | \$844,274 | \$791,495 | \$707,310 | -1% | -16% | -11% |
| | 33600 Nonpublic School Pupil Services | \$0 | \$0 | \$0 | \$408 | | | |
| | 33990 Other Community Services; Other | \$40,685 | \$88,657 | \$90,091 | \$94,687 | 133% | 7% | 5% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$26,981 | \$189,883 | \$128,805 | \$314,426 | > 500% | 66% | 144% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$0 | \$7,000 | \$0 | \$0 | | -100% | |
| | 45100 Building Acquisition, Construction and Improvements | \$1,258,210 | \$2,326,658 | \$1,454,589 | \$2,256,087 | 79% | -3% | 55% |
| | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$0 | \$974,112 | \$944,522 | \$946,670 | | -3% | 0% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$71,550 | \$66,207 | \$13,787 | \$18,371 | -74% | -72% | 33% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$6,562 | \$0 | \$0 | | -100% | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$1,572,627 | \$1,140,520 | \$108,699 | \$246,053 | -84% | -78% | 126% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$71,925 | \$79,961 | \$16,296 | \$70,723 | -2% | -12% | 334% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$210,000 | \$345,000 | \$375,000 | \$395,000 | 88% | 14% | 5% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$489,313 | \$459,092 | \$424,436 | \$404,557 | -17% | -12% | -5% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$99,880 | \$0 | \$0 | \$0 | -100% | | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$7,830,553 | \$4,310,563 | \$3,990,100 | \$3,445,000 | -56% | -20% | -14% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$1,919,580 | \$1,616,339 | \$1,122,420 | | -42% | -31% |
| | 60700 Nonprogramed Charges; Scholarships | \$0 | \$2,500 | \$7,900 | \$8,025 | | 221% | 2% |
| Nonoperational Total | | \$12,655,749 | \$13,139,337 | \$10,315,195 | \$10,243,590 | -19% | -22% | -1% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$738,184 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$3,607,509 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$233,321 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$17,570,276 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$32,332 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$146,766 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$22,328,387 | \$0 | \$0 | \$0 | | | |